



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
916-445-6479 • FAX 916-324-3984
www.boe.ca.gov

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December 30, 2008

RAMON J. HIRSIG
Executive Director

TO: ALL PRIVATE RAILROAD CAR TAX ASSESSEES

The State Board of Equalization has established the following 2009 Calendar for the Assessment and Collection of Private Railroad Car Tax.

2009

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| January 6 | Last day for state assesses to file request with the Chief of Board Proceedings for the February 3 agenda to make presentations to the Board on factors and procedures affecting FY 2009-10 values of private railroad cars. |
| February 1 | State-Assessed Properties Division staff sends <i>Annual Report of Private Railroad Cars</i> (form BOE-519-PC) to private railroad car assessees. Staff informs assessees that when completed, a summary of staff's working papers will be available upon request. Staff will be available to discuss these values. |
| February 3 | Board will hear private railroad car assessees' presentations on factors and procedures affecting FY 2009-10 taxable values of private railroad cars. In lieu of oral presentations, assessees may submit written presentations to the Chief of Board Proceedings by February 3. |
| April 30 | Last day to file <i>Annual Report of Private Railroad Cars</i> . Failure to file timely will result in a penalty unless an extension is granted. Extensions are granted only where reasonable cause is established. |
| June | Staff is available to discuss taxable values and supporting data with private railroad car assessees. |

July 31	Last day for Board to adopt Private Railroad Car tax rate.
On or Before August 1	1. Board adopts Private Railroad Car Assessment Roll. 2. Staff mails notices of assessment and copies of working papers.
September 20	Last day to file a petition for reassessment and/or abatement of penalty. When reasonable cause is established, the Board may extend the filing deadline to October 5.
On or Before October 15	Staff mails <i>Notices of Assessment and of Taxes Levied Thereon</i> (Tax Bills).
December 10	Last day to pay private railroad car tax without incurring a penalty and interest.
On or Before January 31, 2010	Board hears petitions for reassessment and petitions for abatement of penalty. Postponements of Board hearings are granted for only the most compelling reasons.

Sincerely,

/s/ Ramon J. Hirsig

Ramon J. Hirsig
Executive Director

RJH:jr